IN THE CLAIMS:

Please cancel claim 10 and amend claims 1, 2, 4, 5 and 6 as follows:

Claim 1 (Currently Amended): A method of manufacturing a flash memory device, comprising the steps of:

sequentially forming a tunnel oxide film and a first polysilicon film on a semiconductor substrate;

etching a portion region of the first polysilicon film and a ~~first~~ portion region of the tunnel oxide film;

raising a surrounding temperature from a first temperature of 600-700 °C to a second temperature of 810-850 °C;

forming a lower oxide film on the semiconductor substrate including the first polysilicon film at the second temperature;

performing a nitrification process to form a nitrogen-containing layer below the lower oxide film at the second temperature;

raising the surrounding temperature from the second temperature to a third temperature of 850-950 °C;

performing an annealing process at the third temperature using an oxygen gas so that the nitrogen-containing layer is transferred to a surface of the lower oxide film, thus forming a nitride film;

decreasing the surrounding temperature from the third temperature to the second temperature;

forming an upper oxide film on the nitride film at the second temperature to form a dielectric film including the lower oxide film, the nitride film, and the upper oxide film;

decreasing the surrounding temperature from the second temperature to a temperature substantially below the second temperature;

sequentially forming a second polysilicon film, a tungsten silicide film, and an anti-reflection film on the semiconductor substrate including the dielectric film;

patterning the anti-reflection film, the tungsten silicide film, the second polysilicon film, and the dielectric film to form a control gate; and

patterning the first polysilicon film and the tunnel oxide film to form a floating gate.

Claim 2 (Currently Amended): The method of according to claim 1, wherein the lower oxide film is formed using DiChloroSilane gas and one of N_2O and NO gas ~~at a temperature of 810-850 °C~~.

Claim 3 (Previously Amended): The method according to claim 1, wherein the lower oxide film is formed to a thickness of 35-100Å at a deposition rate of 4-10Å/min.

Claim 4 (Currently Amended): The method of according to claim 1, wherein the nitrification process is performed by introducing one of N_2O and NO of 1-20ℓ into a furnace ~~at a temperature of 810-850 °C~~ for 10-20 minutes, thus forming a nitrogen-containing layer of 3-5Å in thickness in the lower oxide film.

Claim 5 (Currently Amended): The method of according to claim 1, wherein the annealing process using an oxygen gas is performed by introducing the oxygen gas of 5-20ℓ into a furnace ~~at a temperature of 850-950 °C~~ for 5-20 minutes.

Claim 6 (Currently Amended): The method of according to claim 1, wherein the upper oxide film is formed using DiChloroSilane gas and one of N_2O and NO gas ~~at a temperature of 810-850 °C~~.

Claim 7 (Previously Amended): The method according to claim 1, wherein the upper oxide film is formed to a thickness of 35-100Å at a deposition rate of 4-10Å/min.

Claim 8 (Previously Amended): The method according to claim 1, wherein the second polysilicon film is formed in a double structure of a doped polysilicon film and an undoped polysilicon film.

Claim 9 (Previously Amended): The method according to claim 8, wherein the polysilicon film and the undoped polysilicon film are deposited at a ratio of thickness of 4:1-7:1.

Claim 10 (Cancelled).